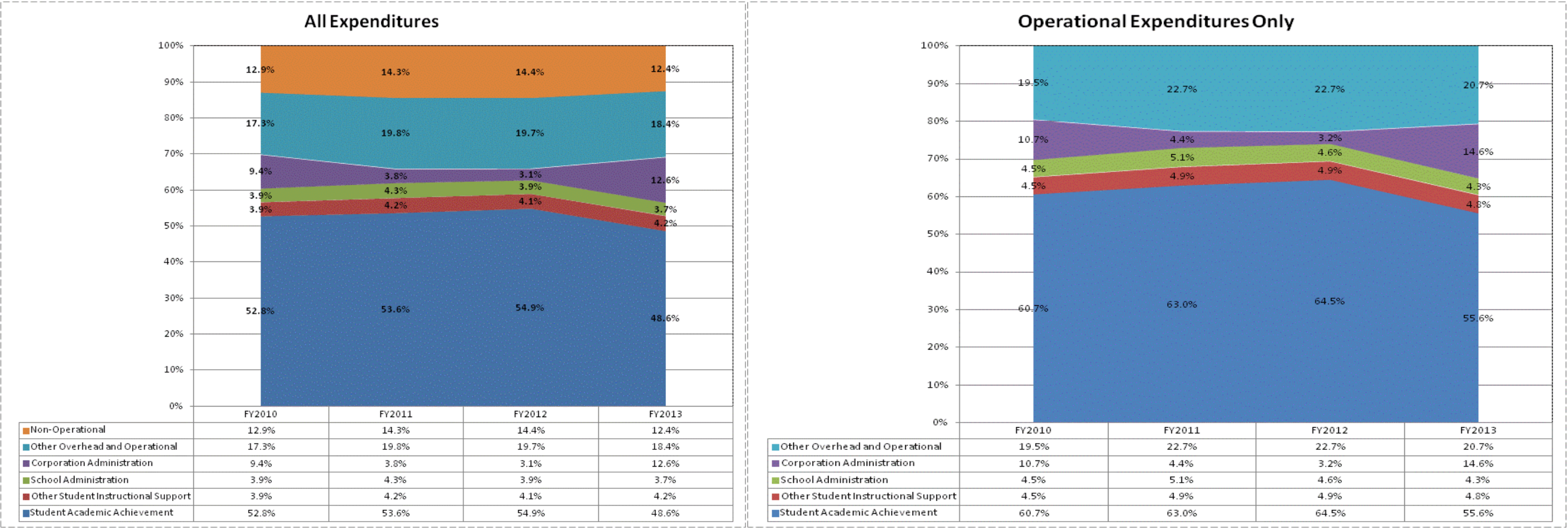


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
LaPorte Community School Corp (4945)

LaPorte Community School Corp (4945)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$37,291,317	48.5%	\$35,275,122	53.7%	\$35,865,858	54.9%	\$36,235,377	48.6%
Student Instructional Support	\$4,463,456	5.8%	\$5,136,044	7.8%	\$5,195,422	7.9%	\$5,892,358	7.9%
Overhead and Operational	\$13,367,746	17.4%	\$15,269,896	23.2%	\$14,937,054	22.8%	\$23,112,176	31.0%
Nonoperational	\$21,701,792	28.2%	\$10,020,244	15.3%	\$9,386,844	14.4%	\$9,273,606	12.4%
Grand Total	\$76,824,311		\$65,701,307		\$65,385,178		\$74,513,517	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	54.4%	61.5%	62.8%	56.5%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**LaPorte Community School Corp (4945)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$645,450	\$888,397	\$1,272,339	\$1,345,765	109%	51%	6%
11100 Regular Programs; Elementary	\$10,030,381	\$10,757,913	\$8,927,008	\$9,303,871	-7%	-14%	4%
11200 Regular Programs; Middle/Junior High	\$4,060,070	\$5,408,337	\$5,187,231	\$5,449,590	34%	1%	5%
11300 Regular Programs; High School	\$4,914,057	\$6,400,631	\$6,186,903	\$6,501,915	32%	2%	5%
11350 Regular Programs; High School; Academic Honors Diploma	\$45,427	\$169,794	\$164,727	\$121,779	168%	-28%	-26%
11470 Vocational Education; Business Education	\$153	\$0	\$0	\$0	-100%	N/A	N/A
11480 Vocational Education; Industrial Education A	\$9,296	\$0	\$0	\$0	-100%	N/A	N/A
11590 Other Vocational Education Programs	\$0	\$0	\$37,241	\$25,640	N/A	N/A	-31%
11910 Other Regular Programs; Competency Testing	\$16,862	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$50,834	\$66,140	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$44,871	\$37,961	N/A	N/A	-15%
12210 Mental Disabilities; Mild Mental Disabilities	\$142,585	\$253,295	\$264,078	\$292,997	105%	16%	11%
12220 Mental Disabilities; Moderate Mental Disabilities	\$219,282	\$499,432	\$620,417	\$549,224	150%	10%	-11%
12230 Mental Disabilities; Severe Mental Disabilities	\$217,860	\$413,258	\$514,632	\$676,041	210%	64%	31%
12310 Physical Impairment; Orthopedic Impairment	\$60,740	\$170,582	\$632	\$1,940	-97%	-99%	207%
12320 Physical Impairment; Multiple Disabilities	\$0	\$80,524	\$83,968	\$121,201	N/A	51%	44%
12330 Physical Impairment; Visual Impairment	\$26,518	\$200	\$62,309	\$73,680	178%	> 500%	18%
12340 Physical Impairment; Hearing Impairment	\$87,578	\$124,466	\$134,167	\$139,552	59%	12%	4%
12350 Physical Impairment; Homebound	\$30,584	\$37,567	\$32,986	\$48,914	60%	30%	48%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$146,031	\$352,267	\$518,071	\$468,844	221%	33%	-10%
12510 Culturally Different; Communication Disorders	\$427,690	\$634,563	\$837,127	\$913,359	114%	44%	9%
12520 Culturally Different; Compensatory	\$37,509	\$26,090	\$7,289	\$6,886	-82%	-74%	-6%
12610 Learning Disability	\$1,830,582	\$3,463,827	\$3,658,544	\$3,644,584	99%	5%	0%
12710 Equal Opportunity At Risk	\$71,295	\$112,706	\$172,596	\$168,960	137%	50%	-2%
12810 Special Education Preschool	\$0	\$301,684	\$404,514	\$315,025	N/A	4%	-22%
12900 Other Special Programs	\$400,491	\$347,243	\$480,089	\$508,710	27%	46%	6%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$64,133	\$41,140	\$5,880	\$37	-100%	-100%	-99%
13300 Adult/Continuing Education Programs; Occupational Programs	\$11,149	\$0	\$0	\$0	-100%	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$529	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$16,146	\$31,726	\$97,404	\$38,385	138%	21%	-61%
14300 Summer School Programs; High School	\$143,705	\$96,753	\$31,590	\$44,934	-69%	-54%	42%
15100 Enrichment Programs; Non-Credit	\$13,727	\$13,942	\$8,667	\$8,349	-39%	-40%	-4%
16100 Remediation Testing	\$138,752	\$113,381	\$26,722	\$52,372	-62%	-54%	96%
16200 Preventive Remediation	\$69,118	\$51,792	\$142,105	\$216,504	213%	318%	52%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$2,474,691	\$2,704,160	\$3,139,316	\$3,136,603	27%	16%	0%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$8,237	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$240,214	\$365,328	\$345,697	\$454,958	89%	25%	32%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$96,330	\$116,530	\$55,086	\$33,239	-65%	-71%	-40%
22130 Improvement of Instruction; Instructional Staff Training	\$47,866	\$16,041	\$30,071	\$23,728	-50%	48%	-21%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$5,606	\$40,350	\$156,875	N/A	> 500%	289%
22220 Library/Media Services; School Library	\$467,364	\$497,174	\$533,032	\$499,789	7%	1%	-6%
22230 Library/Media Services; Audiovisual	\$68,079	\$29,713	\$33,014	\$18,118	-73%	-39%	-45%
22250 Library/Media Services; Computer Assisted Instruction Services	\$52,421	\$8,198	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$44,194	\$118,076	N/A	N/A	167%
22360 Instruction, Related Technology; Network Support	\$123,312	\$0	\$0	\$0	-100%	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$450,281	\$288,368	N/A	N/A	-36%
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$0	\$135,466	\$25,714	N/A	N/A	-81%
22900 Other Support Service, Instructional Staff	\$0	\$33,958	\$0	\$0	N/A	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$563,448	\$637,634	\$1,132,215	\$400,095	-29%	-37%	-65%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$4,232	\$1,886	\$0	\$0	-100%	-100%	N/A



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
LaPorte Community School Corp (4945)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$44,082	\$0	\$320	\$375	-99%	N/A	17%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$1,244	\$2,711	\$2,418	N/A	94%	-11%
26497 2007 Account Code - Teachers Retirement Fund	\$1,417,254	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$29,536,064	\$35,275,122	\$35,865,858	\$36,235,377	23%	3%	1%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$59,052	\$321,764	\$63,603	\$67,165	14%	-79%	6%
21120 Attendance and Social Work Services; Attendance Services	\$17,086	\$27,276	\$61,278	\$63,612	272%	133%	4%
21130 Attendance and Social Work Services; Social Work Services	\$11	\$0	\$2,754	\$5,649	> 500%	N/A	105%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$13,109	\$0	N/A	N/A	-100%
21220 Guidance Services; Counseling Services	\$809,471	\$898,275	\$989,059	\$1,179,818	46%	31%	19%
21320 Health Services; Medical Services	\$59,484	\$65,989	\$19,113	\$19,745	-67%	-70%	3%
21340 Health Services; Nurse Services	\$211,451	\$218,361	\$246,340	\$305,235	44%	40%	24%
21390 Health Services; Other Health Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21420 Psychological Testing	\$213,433	\$407,366	\$385,611	\$405,363	90%	0%	5%
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$16,781	\$68,274	\$70,185	N/A	318%	3%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$338,665	\$350,792	\$465,767	N/A	38%	33%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$326	\$129,983	\$137,473	N/A	> 500%	6%
21710 Physical Therapy Services; Service Area Direction	\$0	\$219	\$0	\$0	N/A	-100%	N/A
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$72,031	\$72,261	N/A	N/A	0%
21810 Special Education Administration; Service Area Direction	\$353,421	\$220,864	\$227,804	\$275,438	-22%	25%	21%
21890 Special Education Administration; Other Special Education Administration	\$20,564	\$38,687	\$33,648	\$46,346	125%	20%	38%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$486	\$0	N/A	N/A	-100%
24100 Office of The Principal	\$1,773,067	\$2,581,471	\$2,507,901	\$2,777,487	57%	8%	11%
24900 Other Support Services, School Administration	\$835	\$0	\$23,636	\$815	-2%	N/A	-97%
Student Instructional Support Total	\$3,517,875	\$5,136,044	\$5,195,422	\$5,892,358	67%	15%	13%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$33,100	\$45,347	\$49,589	\$44,597	35%	-2%	-10%
23120 Board of Education; Service Area Assistants	\$53,804	\$6,742	\$0	\$0	-100%	-100%	N/A
23150 Board of Education; Legal Services	\$120,034	\$77,939	\$103,723	\$131,984	10%	69%	27%
23160 Board of Education; Promotion Expenses	\$4,146	\$4,455	\$4,939	\$2,709	-35%	-39%	-45%
23190 Board of Education; Other Governing Body Services	\$47,785	\$32,972	\$19,908	-\$1,914	-104%	-106%	-110%
23210 Executive Administration; Office of The Superintendent	\$182,725	\$272,965	\$264,511	\$251,755	38%	-8%	-5%
23220 Executive Administration; Community Relations	\$5,660	\$0	\$706	\$0	-100%	N/A	-100%
23230 Executive Administration; Staff Relations and Negotiations	\$126,909	\$200,578	\$121,230	\$1,374	-99%	-99%	-99%
25110 Fiscal Services; Office of The Business Manager	\$122,366	\$238,223	\$256,412	\$243,277	99%	2%	-5%
25120 Fiscal Services; Service Area Direction	\$0	\$35,719	\$50,791	\$54,487	N/A	53%	7%
25140 Fiscal Services; Receiving and Disbursing Funds	\$30,052	\$24,073	\$48,770	\$51,728	72%	115%	6%
25150 Fiscal Services; Payroll Services	\$34,641	\$90,730	\$114,934	\$155,309	348%	71%	35%
25160 Fiscal Services; Financial Accounting	\$130,720	\$67,626	\$55,031	\$58,722	-55%	-13%	7%
25191 Other Fiscal Services; Refund of Revenue	\$110,064	\$55,492	\$58,625	\$78,330	-29%	41%	34%
25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$50	\$105	N/A	N/A	110%
25195 Other Fiscal Services; Bank Account Service Charge	\$1,950	\$271	\$2,999	\$5,458	180%	> 500%	82%
25199 Other Fiscal Services; Other	\$0	\$89,873	\$169,932	\$280,731	N/A	212%	65%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$10,672	\$0	\$0	N/A	-100%	N/A
25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$0	\$10,188	N/A	N/A	N/A
25750 Personnel Services; Health Services	\$464,611	\$218,021	\$0	\$155,026	-67%	-29%	N/A
25790 Personnel Services; Other Professional Services	\$0	\$1,129,420	\$442,386	\$7,828,122	N/A	> 500%	> 500%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$61,876	\$6,124	\$339	N/A	-99%	-94%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$607,875	\$283,847	\$70,000	N/A	-88%	-75%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data    July 2012 - June 2013**  
**LaPorte Community School Corp (4945)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25890 Other Technology Services	\$60,032	\$0	\$0	\$0	-100%	N/A	N/A
25920 Ditch Assessments	\$59	\$0	\$59	\$177	200%	N/A	200%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$256,391	\$435,194	\$996,475	\$1,065,536	316%	145%	7%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,992,241	\$4,886,747	\$3,941,912	\$4,248,197	6%	-13%	8%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,520	\$37,779	\$79,911	\$17,696	22%	-53%	-78%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,023,960	\$1,305,073	\$1,433,414	\$1,625,156	59%	25%	13%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,826	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$30,479	\$40,451	\$0	\$20,008	-34%	-51%	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$100	\$150	\$0	\$350	250%	133%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$289,007	\$315,283	\$351,854	\$513,138	78%	63%	46%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$196	\$183	\$220	\$172	-12%	-6%	-22%
27010 Student Transportation; Service Area Direction	\$186,520	\$172,905	\$173,776	\$185,282	-1%	7%	7%
27100 Student Transportation; Vehicle Operation	\$1,150,598	\$1,610,010	\$1,568,830	\$1,598,187	39%	-1%	2%
27200 Student Transportation; Monitoring Services	\$77,693	\$65,702	\$80,585	\$71,267	-8%	8%	-12%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$496,711	\$639,553	\$738,310	\$789,216	59%	23%	7%
27400 Student Transportation; Purchase of School Buses	\$254,676	\$0	\$468,879	\$416,480	64%	N/A	-11%
27500 Student Transportation; Insurance on Buses	\$86,619	\$53,263	\$90,623	\$0	-100%	-100%	-100%
27700 Student Transportation; Contracted Transportation Services	\$63	\$0	\$334	\$0	-100%	N/A	-100%
27900 Student Transportation; Other Student Transportation Services	\$9,670	\$14,266	\$8,643	\$9,286	-4%	-35%	7%
31100 Food Services Operations; Service Area Direction	\$948,469	\$953,304	\$1,225,713	\$1,331,189	40%	40%	9%
31200 Food Services Operations; Food Preparation and Dispensing	\$22,624	\$15,383	\$0	\$0	-100%	-100%	N/A
31400 Food Services Operations; Food Purchases	\$1,146,115	\$1,404,527	\$1,104,501	\$1,001,085	-13%	-29%	-9%
31900 Other Food Services	\$64,926	\$49,255	\$618,509	\$797,425	> 500%	> 500%	29%
<b>Overhead and Operational Total</b>	<b>\$11,583,057</b>	<b>\$15,269,896</b>	<b>\$14,937,054</b>	<b>\$23,112,176</b>	<b>100%</b>	<b>51%</b>	<b>55%</b>
<b>Nonoperational</b>							
33200 Community Recreation	\$16,283	\$16,422	\$15,473	\$20,425	25%	24%	32%
33400 Athletic Coaches	\$448,142	\$405,775	\$494,608	\$516,621	15%	27%	4%
33500 Welfare Activities Services	\$39,504	\$55	\$475	\$853	-98%	> 500%	80%
33930 Latch Key Kid Program	\$183,099	\$189,375	\$245,364	\$263,782	44%	39%	8%
33990 Other Community Services; Other	\$0	\$10,578	\$14,594	\$8,143	N/A	-23%	-44%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$37,553	\$729	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$298,197	\$37,316	\$44,152	\$4,000	-99%	-89%	-91%
45100 Building Acquisition, Construction and Improvements	\$12,049,398	\$370,248	\$417,890	\$466,214	-96%	26%	12%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$297,992	\$149,641	\$0	\$63,900	-79%	-57%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$759,982	\$1,107,265	\$220,286	\$270,273	-64%	-76%	23%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$19,602	-\$14,944	\$168,856	-\$68,856	-451%	N/A	-141%
51100 Debt Services; Principal on Debt; Bonds	\$675,000	\$750,000	\$850,000	\$895,000	33%	19%	5%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$150,921	\$66,467	\$0	N/A	-100%	-100%
52100 Debt Services; Interest on Debt; Bonds	\$439,149	\$360,205	\$254,986	\$214,194	-51%	-41%	-16%
52200 Debt Services; Interest on Debt; Temporary Loans	\$71,937	\$73,240	\$117,137	\$0	-100%	-100%	-100%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$6,169,000	\$6,412,500	\$6,476,556	\$6,619,056	7%	3%	2%
59100 Other Debt Services Obligations; Registrars Fee	\$650	\$0	\$0	\$0	-100%	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$3,674	\$918	\$0	\$0	-100%	-100%	N/A
<b>Nonoperational Total</b>	<b>\$21,509,162</b>	<b>\$10,020,244</b>	<b>\$9,386,844</b>	<b>\$9,273,606</b>	<b>-57%</b>	<b>-7%</b>	<b>-1%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$569,662	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,305,817	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$222,165	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$6,535,338	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
LaPorte Community School Corp (4945)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26496 2007 Account Code - Unemployment Compensation	\$20,039	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,025,132	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$10,678,154	\$0	\$0	\$0	N/A	N/A	N/A